AMENDMENTS TO THE CLAIMS

This listing of claims replaces all prior versions of claims in the application.

1. (Currently Amended) A semiconductor substrate comprising:

a front face and a rear face that are both mirror-polished,

wherein said semiconductor substrate

meets an SFQR value ≤ 70 (nm) as a flatness of the front face, and contains boron at a concentration higher than or equal to 5×10^{16} (atoms/cm³) and lower than or equal to 2×10^{17} (atoms/cm³);

wherein a crystal layer is provided on the front face;

wherein a minimum value of the concentration of boron [B] (atoms/cm 3) is defined for a required thickness t (μ m) of the crystal layer within said range of said concentration of boron, based on a relational equation

[B]
$$\ge (2.2 \pm 0.2) \times 10^{16} \text{ exp } (0.21t)$$
; and

wherein said semiconductor substrate contains carbon at a concentration of 1×10^{15} (atoms/cm³)or higher across the whole area of the depth direction throughout the entire substrate.

2-3. (Canceled)

4. (Previously Presented) The semiconductor substrate according to claim 1, wherein a maximum value of a thickness t (μm) of the crystal layer is defined for a required concentration of boron [B] (atoms/cm³), based on a relational equation

[B]
$$\geq$$
 (2.2 ± 0.2) × 10¹⁶ exp (0.21t).

- 5. (Previously Presented) The semiconductor substrate according to claim 1, wherein the crystal layer is a silicon crystal layer formed by epitaxial growth.
- 6. (Previously Presented) The semiconductor substrate according to claim 1, wherein the crystal layer is a silicon-germanium alloy crystal layer.
- 7. (Previously Presented) The semiconductor substrate according to claim 1, wherein the crystal layer is a layer in a layered structure of a silicon-germanium alloy crystal layer and a silicon crystal layer.
- 8. (Original) The semiconductor substrate according to claim 7, wherein the silicon crystal layer is formed in an SOI structure in which the silicon crystal layer is separated by a silicon oxide layer.
 - 9. (Previously Presented) The semiconductor substrate according to claim 1, wherein said semiconductor substrate is an SOI substrate; and wherein the crystal layer is an upper silicon crystal layer separated by a silicon oxide layer.
- 10. (Original) The semiconductor substrate according to claim 9, wherein the SOI substrate is formed by a SIMOX method.

- 11. (Original) The semiconductor substrate according to claim 9, wherein the SOI substrate is formed by a bonding method.
- 12. (Original) The semiconductor substrate according to claim 1, wherein the rear face is in an exposed state, or a natural oxide film having a thickness of 1 (nm) or less is formed on the rear face.

13-38. (Canceled)

39. (New) The semiconductor substrate of claim 1, wherein the semiconductor substrate is CZ substrate.